



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ - ೧೫೫ Volume - 155	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೦೯, ಏಪ್ರಿಲ್, 2020 (ಚೈತ್ರಾ, 20, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, THURSDAY, 09, APRIL, 2020(Chaithra, 20, ShakaVarsha 1942)	ಸಂಚಿಕೆ ೧೫ Issue 15
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ಭಾಗ ೪ಎ

ರಾಜ್ಯದ ವಿಧೇಯಕಗಳ ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ರಾಜ್ಯದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಆಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಮತ್ತು ರಾಜ್ಯದ ಶಾಸನಗಳ ಮೇರೆಗೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ರಾಜ್ಯಾಂಗದ ಮೇರೆಗೆ ರಾಜ್ಯಪಾಲರು ಮಾಡಿದ ನಿಯಮಗಳು ಹಾಗೂ ಕರ್ನಾಟಕ ಉಚ್ಚ ನ್ಯಾಯಾಲಯವು ಮಾಡಿದ ನಿಯಮಗಳು

GOVERNMENT OF KARNATAKA

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 27.03.2020

NOTIFICATION (05/2020)

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereinafter referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies those registered persons(hereinafter referred to as the erstwhile registered person), who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the following special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process, as mentioned below.

2. **Registration.-** The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP:

Provided that in cases where the IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP.

3. **Return.-** The said class of persons shall, after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which the registration has been granted.

4. **Input tax credit.-** (1) The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-section (4) of section 16 of the said Act and sub-rule (4) of rule 36 of the Karnataka Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules).

(2) Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP / RP till the date of registration as required in this notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-rule (4) of rule 36 of the said rules.

(3) Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration.

Explanation.- For the purposes of this notification, the terms “corporate debtor”, “corporate insolvency resolution professional”, “interim resolution professional” and

“resolution professional” shall have the same meaning as assigned to them in the Insolvency and Bankruptcy Code, 2016 (Central Act 31 of 2016).

By Order and in the name of the
Governor of Karnataka,

(K.SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1)

PR-135

GOVERNMENT OF KARNATAKA

No. FD 03 CSL 2020 (e)

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 27/03/2020.

NOTIFICATION (06/2020)

In exercise of the powers conferred by Section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Karnataka, Notification (08/2019) No. FD 47 CSL 2017 dated 23.04.2019 published in the Karnataka Gazette, Extraordinary, Part IVA, No.322, dated the 23rd April, 2019, namely:—

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: —

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20.”

By Order and in the name of the
Governor of Karnataka,

(K. SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1).

PR-136

GOVERNMENT OF KARNATAKA

No. FD 03 CSL 2020 (e)

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 27/03/2020.**NOTIFICATION (07/2020)**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government of Karnataka on the recommendations of the Council, and in supersession of the Government of Karnataka Notification (03/2020) No. FD 02 CSL 2020 dated 27.01.2020 published in the Karnataka Gazette, Volume 155, Issue 06, dated 6th February, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st October, 2020.

By Order and in the name of the
Governor of Karnataka,

(K. SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1).

PR-137**GOVERNMENT OF KARNATAKA**

No. FD 03 CSL 2020 (e)

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 27/03/2020.**NOTIFICATION (08/2020)**

In exercise of the powers conferred by the sixth proviso to rule 46 of the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government of Karnataka, on the recommendations of the Council, and in supersession of

the Government of Karnataka Notification (24/2019) No. FD 47 CSL 2017 dated 21st December, 2019 published in the Karnataka Gazette, Extraordinary, Part IVA, No.1080, dated 21st December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of October, 2020.

By Order and in the name of the
Governor of Karnataka,

(K. SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1).

PR-138

GOVERNMENT OF KARNATAKA

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:02.04.2020

NOTIFICATION (09/2020)

In exercise of the powers conferred by sub-section (6D) of section 25 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:—

- (a) Individual;
- (b) authorised signatory of all types;
- (c) Managing and Authorised partner; and

(d) Karta of a Hindu undivided family.

2. This notification shall come into effect from the 1st day of April, 2020.

By Order and in the name of the
Governor of Karnataka,

(K.SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1)

PR-139

GOVERNMENT OF KARNATAKA

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:02.04.2020

NOTIFICATION (10/2020)

In exercise of the powers conferred by sub-section (6B) of section 25 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which an individual shall undergo authentication, of Aadhaar number, as specified in rule 8 of the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration:

Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into effect from the 1st day of April, 2020.

By Order and in the name of the
Governor of Karnataka,

(K.SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1)

PR-140

GOVERNMENT OF KARNATAKA

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated:02.04.2020

NOTIFICATION (11/2020)

In exercise of the powers conferred by sub-section (6C) of section 25 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the

Government of Karnataka, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which the -

- (a) authorised signatory of all types;
- (b) Managing and Authorised partners of a partnership firm; and
- (c) Karta of a Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Karnataka Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

2. This notification shall come into effect from the 1st day of April, 2020.

By Order and in the name of the
Governor of Karnataka,

(K.SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1)

PR-141

GOVERNMENT OF KARNATAKA

No.FD 03 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 02.04.2020

NOTIFICATION (12/2020)

In exercise of the powers conferred by section 148 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) (hereafter in this notification referred to as the said Act), the Government of Karnataka, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5Crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Karnataka Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	April, 2020 to June, 2020	31 st July, 2020
2	July, 2020 to September, 2020	31 st October, 2020

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ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಗುರುವಾರ, ೦೯, ಏಪ್ರಿಲ್, 2020

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3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette.

By Order and in the name of the
Governor of Karnataka,

(K.SAVITHRAMMA)
Under-Secretary to Government,
Finance Department (C.T.-1)

PR-142